

**Details on those recommendations outstanding  
Status – all Amber (Ongoing with deadline missed)**

**Social Care, Health & Housing**

**Domiciliary Care Units**

<p><b>Recommendation R1:</b></p> <ol style="list-style-type: none"> <li>1. Procedures should be updated to clarify that any change to amounts paid to clients should be formally authorised.</li> <li>2. A weekly check should be completed between the total value of the cheques drawn on the Units' bank accounts (to withdraw funds for clients), to the schedules of BACS payments (detailing funds transferred into the accounts by the Appointee-Deputyship Officer). This check should be independent of the staff based at the Units.</li> </ol>
<p><b>Rationale for Recommendation:</b></p> <p>At one of the Domiciliary Care Units due to poor communication the payments to a client (and hence withdrawn from the bank account) were increased without the Appointee- Deputyship Officer being informed with a subsequent impact on the balance on the client's bank account. The usual internal checks between the BACS payments to clients' account and the value of checks drawn had not operated.</p>
<p><b>Target Dates:</b></p> <p>31<sup>st</sup> October 2013 (revised) 31<sup>st</sup> March 2014</p>
<p><b>Current Position and Explanation for Slippage:</b></p> <p>Procedures have been updated. Discussions are on-going to ensure the regular communication of the BACS information between the Customer Finance Team and the Supported Living Service. In the meantime, bank statements are being requested and signed by the signatory prior to withdrawal of funds to ensure that the account does not become overdrawn.</p>

**Improvement & Corporate Services**

**Value for Money Review of External Legal Services**

<p><b>Recommendation R2:</b></p> <p>The Service Level Agreements between Legal Services and each Directorate should be updated to reflect the current Directorate structure, revised to reflect the specific requirements of the corporate approach to external procurement of legal services and a 'business partner' approach, and then formally agreed with each Directorate.</p>
<p><b>Rationale for Recommendation:</b></p> <p>The SLAs between Legal Services and service areas are a mechanism for formalising the support required from Legal Services by service areas; the SLA previously drafted is comprehensive in respect of the service level to be delivered, but is out of date in respect of the Directorate structure and the SLAs do not expressly state the expectation that the procurement of all legal services should be through Legal Services.</p>
<p><b>Target Dates:</b></p> <p>End March 2014 (revised) End August 2014</p>

**Current Position and Explanation for Slippage:**

It has been decided that a new approach is needed; the SLAs are no longer considered to be the most efficient way of achieving this aim, therefore a different mechanism will be identified through discussions between the Chief Legal and Democratic Services Officer and Directors.

**Recommendation R3:**

The extent to which internal Legal Services revenue expenditure can be capitalised against assets should be reviewed and maximised in line with accounting best practice.

**Rationale for Recommendation:**

Capitalisation of external legal costs (in line with accounting best practice) has been undertaken as appropriate but this has not been considered methodically for internal legal costs. This could help to alleviate budget pressures and better reflect the matching of expenditure to its anticipated benefits.

**Target Dates:**

End January 2014 (revised)  
End August 2014

**Current Position and Explanation for Slippage:**

The Chief Finance Officer has agreed with the Chief Legal & Democratic Services Officer's (CLDSO) approach to maximise capitalisation of internal legal costs on capital projects. The CLDSO has briefed her senior team and given instructions during team meetings in respect of capitalising internal legal costs. Further work is needed on clear guidelines for client project managers and lead lawyers to ensure that the internal legal costs are included in the project specifications for capitalisation to occur in a systematic way and to promote this practice as appropriate in the future.